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14. (Amended) The speaker unit of claim [1] 4, wherein the plate-shaped magnet includes a first plate-shaped magnet having a rectangular shape and having a circular through hole in its center and a second plate-shaped magnet on an opposite side of the back plate from the first plate-shaped magnet, the second plate-shaped magnet having a circular hole through its center.

15. (Amended) The speaker unit of claim [1] 4, wherein the magnetic circuit has the same shape as the rectangular frame.

22. (Amended) The speaker unit of claim 20, wherein the top plate, the plate-shaped magnet and the back plate each has a width that is equal to or narrower than a width of the [elliptical] rectangular frame in its shorter axis, and

wherein the top plate, the plate-shaped magnet and the back plate each has a length that is equal to or shorter than a length of the [elliptical] rectangular frame in its longer axis.

26. (Amended) The speaker unit of claim 25, wherein the top plate, the plate-shaped magnet and the back plate each has a width that is equal to or narrower than a width of the [elliptical] rectangular frame in its shorter axis, and

wherein the top plate, the plate-shaped magnet and the back plate each has a length that is equal to or shorter than a length of the [elliptical] rectangular frame in its longer axis.

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